

EXHIBIT I

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December 9, 2010

Jennifer A. Albert
Goodwin Procter LLP
901 New York Avenue NW
Washington, DC 20001

Via E-Mail

Re: ePlus, Inc. v. Lawson Software, Inc.
Case No.: 09-620
M&G No.: 16391.0001USZA

Dear Jennifer:

This responds to your letter to me dated November 23, 2010 regarding what prior art invalidity theories Lawson intends to assert at trial with regard to the P.O. Writer and JCON systems.

Deposition Designations:

You included a list of Lawson's deposition designations for Ms. McEneny that you believe should be withdrawn because they relate to excluded exhibits DX-121 and DX-122. We agree with most of your list. Specifically, we believe the following designations need to be withdrawn because they relate directly to DX-121 and DX-122:

- P. 91:15-92:5 (ePlus's designation) (relates to DX-122)
- P. 92:13-22 (ePlus's designation) (relates to DX-122)
- P. 93:10-18 (ePlus's designation) (relates to DX-122)
- P. 94:5-10 (Lawson's designation) (relates to DX-122)
- P. 98:6-25 (ePlus's designation) (relates to DX-121)
- P. 99:19-100:10 (ePlus's designation) (relates to DX-121)
- P. 101:4-102:3 (ePlus's designation) (relates to DX-121)
- P. 102:5-8 (ePlus's designation) (relates to DX-121)
- P. 102:7-13 (ePlus's designation) (relates to DX-121)

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- P. 102:21-104:19 (ePlus's designations) (relates to DX-121)
- P. 126:1-24 (Lawson's designation) (relates to DX-122)
- P. 142:3-17 (Lawson's designation) (relates to DX-121)
- P. 143:6-18 (Lawson's designation) (relates to DX-121)
- P. 158:8-160:7 (Lawson's designation) (relates to DX-121))

However, we do *not* believe that the following testimony should be withdrawn because it relates to general questions regarding PO Writer and/or admitted exhibits, and does *not* relate specifically to the excluded exhibits:

- P. 95:4-96:5 (general question not tied to a document)
- P. 160:22-161:15 (general question not tied to a document)
- P. 161:16 to 166:16 (consists either of general questions or questions relating to exhibit 115 (introduced at 161:16), which is DX-141, which is admitted into evidence)

Please let me know if you disagree with any of the foregoing. I am happy to discuss any of these in further detail.

Invalidity Theories:

Regarding our invalidity theories, we will respond to these issues in our opposition to your latest motion to strike.

Yours truly,



Kirstin L. Stoll-DeBell